



## San Bernardino LAFCO Fiscal Indicators

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### **San Bernardino County Fire Protection District - Service Zone PM-3 (Yucaipa)**

The San Bernardino County Fire Protection District reorganized in July 2008 and created the Valley Regional Service Zone. The Valley Regional Service Zone is a component unit of the San Bernardino County Fire Protection District which is governed by the County Board of Supervisors. Within the Valley Regional Service Zone, Service Zone PM-3 Yucaipa special tax was authorized by the Board of Supervisors in December 1986 (originally under CSA 38 M Zone PM-3), and the City of Yucaipa detached from this service zone in July 1999. Service Zone PM-3 provides paramedic services to the unincorporated area of Yucaipa through a contract with the City of Yucaipa. Services are funded by a voter-approved special tax not to exceed \$24 per residential unit and \$35 per commercial unit with no annual inflationary increase. There are currently 224 residential units and 78 commercial units for which this special tax is applicable. Data for 2012 is not available as there was a change in interpretation of reporting standards which returned in 2013.



## San Bernardino County Fire Protection District - Service Zone PM-3 (Yucaipa)

Report Date: 11/16/2016

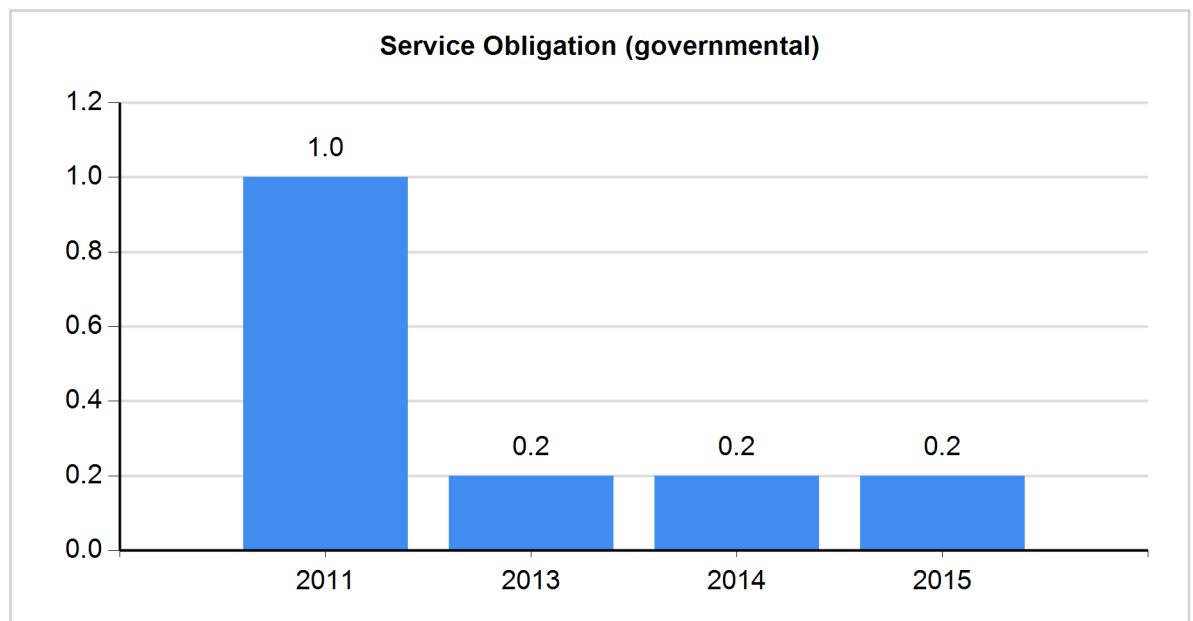
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of Revenues, Expenditures and Changes in Fund Balance



2011	2012	2013	2014	2015
\$6,250	\$0	\$7,599	\$8,191	\$8,768
\$6,076	\$0	\$49,017	\$53,292	\$49,107
1.0	-	0.2	0.2	0.2

#### Agency Response